



PUBLIC EDUCATION BULLETIN

PUBLISHED MONTHLY BY THE DEPARTMENT OF PUBLIC INSTRUCTION, COMMONWEALTH OF PENNSYLVANIA, AT HARRISBURG, FOR INFORMATION OF BOARDS OF SCHOOL DIRECTORS, ADMINISTRATIVE OFFICERS OF THE PUBLIC SCHOOLS AND OF STATE INSTITUTIONS OF HIGHER LEARNING, AND INTERESTED CITIZENS, IN ACCORDANCE WITH SECTION 2904D OF THE SCHOOL LAWS.

VOLUME 2

JANUARY, 1935

NUMBER 5



Events of Recent Years Pass in Review

At the beginning of a new year it is appropriate that there be some review of events and accomplishments of the closing and other recent years.

The year 1934 and its companion years of unusual economic conditions have brought many new and varied duties and tests to the public school system of the Commonwealth and to the Department of Public Instruction as in other divisions of State Government.

The Department has experienced cooperation from local public school executives, directors, teachers, lay men and women, and other State Departments.

With special financial aid from the Legislature, this cooperation has made possible the maintenance of at least the minimum program of education in every school district. It is this same spirit of cooperation that has enabled the Department of Public Instruction, with a reduced staff, to undertake in the past four years many new assignments and accomplish many additional duties and tasks over and above the usual routine. The most outstanding of these are summarized as follows:

1. Supervision of the Federal-State Emergency Education program reaching 175,000 citizens and employing 1,800 teachers, a movement which during the current year will reach many more people and give employment to 5,000 or more individuals; adult education program greatly expanded.
2. The added burden of control of financial affairs in connection with the emergency education relief program, CWA, PWA, Liquor Control Act Examinations, etc.
3. Inspection and approval of plans for almost 300 school building projects under CWA and PWA.
4. Conducted competitive examinations for positions under the Liquor Control Board for more than 35,000 people.
5. Departmental and state-wide observance of the one hundredth anniversary of the signing of the Common Schools Law, involving supervisory and general assistance activities.
6. Administration of \$6,250,000 in emergency aid funds for financially distressed school districts, involving detailed inspection of financial management of applying districts.
7. Advice and service given to hundreds of school districts in financial distress.
8. Economy program suggested to assist school districts in keeping all schools open.
9. Received and examined applications of 250 school districts for permission to reduce salaries of teachers in accordance with pro-

(Continued on Page 3)

The Challenge and Call of Youth

WE MUST either pay the price of having ever better schools in all the years that lie ahead or pay the greater penalty of lessened economic efficiency, a lowered moral tone in the community, and increased costs for juvenile delinquency and crime. We must either pay the price of having, or the greater penalty of not having a sound and safe social order.

We cannot ignore the rising tide of youth that is fairly flooding our schools. Like Pershing at the tomb of Lafayette, the children of Pennsylvania, 2,000,000 strong, stand at the doors of our schools saying:

"Citizens of Pennsylvania—we are here!"

The Challenge and Call of Youth!
How shall we answer it?

JAMES N. RULE

District Reorganization Interest Increases

State-wide interest in the proposal to reorganize school districts of Pennsylvania will center on the annual meeting of the Pennsylvania State School Directors' Association to be held in Harrisburg on February 6 and 7.

At that time the revised report of the Committee on the Cooperative Study of the Unit of School Administration will be presented by the chairman, Herbert J. Stockton, Johnstown school director. Discussion will be led by three members of the committee, George F. Hess, member of the Port-Vue School Board, Allegheny County, J. Andrew Morrow, Bedford County Superintendent of Schools, and Dr. LeRoy A. King, University

(Continued on Page 2)

GOVERNOR EARLE ON EDUCATION

Declaration of his complete sympathy with the "3 R's of School Recovery," advocated for the past year by the Department of Public Instruction, is contained in the following statement addressed on December 27 by the then Governor-elect George H. Earle, to members of the Pennsylvania State Education Association then in convention in Harrisburg:

During the recent campaign I made several specific pledges to the school teachers of Pennsylvania. At this time, as your Governor-elect, I want all of you to know that I intend to keep every promise I have made.

I have studied your legislative program. On October 15 of this year I stated my position on every point of that program. My position is the same today. Summarized, it covers these points:

1. THE EDMONDS ACT—I strongly favor compliance with this Act, and wholeheartedly support restoration of its provisions as soon as economic recovery permits.
2. STATE'S SHARE OF THE COST—One of the major objectives of my Administration will be the shifting of the school tax burden from real estate to the State. I favor reasonable income tax to be used exclusively for school purposes. This must await revision of our State Constitution, which I hope to accomplish at the earliest possible date.

3. TAX REVISION—One of the planks in my party's platform, and in my own platform, calls for distribution of the tax burden through equitable real estate assessments.

4. SIMPLIFICATION OF GOVERNMENT—This can be accomplished through Constitutional revision, which will make possible the consolidation of overlapping subdivisions of government in the State without sacrificing the principle of Home Rule.

5. IMMEDIATE FINANCIAL NEEDS—I have stated my position on the Edmonds Act. I also feel that adequate emergency State aid for needy and distressed school districts must be provided.

6. HIGH SCHOOL TUITION—I agree with your Association in its contention that the State should render more generous aid to the school districts, so that the opportunity for high school education may not be denied to any child in the State.

7. TEACHERS' RETIREMENT SYSTEM—This is a contract between the State and the employees of the schools. It must be maintained.

8. CIVIL SERVICE FOR TEACHERS—Firmly believing that this is highly desirable, I agree with the suggestion that an independent commission should be appointed to study the problem of a Civil Service Law for school teachers.

(Continued on Page 2)

District Reorganization Interest

(Concluded from Page 1)

of Pennsylvania. The revised report appears on pages five and six of this issue of PUBLIC EDUCATION.

Recent discussion of the larger unit plan has brought out a number of new and interesting points. Among these is the present lack of supervision that more than half of the school boards of the State have over the type of instruction given their children of high school age because they must attend high school in another district.

It is pointed out that of the 2582 school districts in the State, 1424, or fifty-five per cent, are unable to support high schools, or do not have a sufficient number of pupils of high school age to warrant establishment of their own district secondary school. More than five hundred of these districts have fewer than one hundred pupils in average daily attendance. In addition, there are 1536 districts that employ ten or fewer teachers.

Solve Tuition Troubles

Several thousand rural boys and girls of high school age, at one time or another in the past three years, have been denied opportunity to attend secondary schools because overdue tuition payments could not be met by their home districts. Money grants from the emergency school aid fund have been the only measure of relief in hundreds of financially distressed school districts.

Tuition payment difficulties and opportunity for expression of home rule with respect to the high school program for all pupils can be remedied through changing existing school laws to provide for larger units of school administration and organization. Tuition troubles would disappear entirely for those small districts merging into a county or community unit under the plan proposed by the cooperative committee. Parents and taxpayers, through their respective directors, would have direct contact with the operation of all schools of the larger district, including the high school where home rule opportunity is now denied.

In any plan of legislation to provide for reorganization of school districts, statutory provision for larger units of school organization and administration should be made on a permissive basis containing, among others, the following features:

1. The school population of any district should be large enough to operate a complete twelve-year program economically and efficiently. Some agencies are advocating a minimum total population of 2500; others are placing the minimum at 5000. For example, a total population of 5000 would provide an elementary enrollment of approximately 700 and a four-year high school enrollment of approximately 300.
2. The unit should provide for: an adequate and flexible program of study adapted to meet the needs of pupils; for local professional leadership; and for economical and efficient tax collection, school administration, budgetary control, transportation of pupils, planning and maintenance of school plants, purchase of textbooks, supplies and equipment.
3. The county unit seems obviously to be the ideal plan for many areas in Pennsylvania. In other areas the enlarged community unit, built around existing population centers, will be preferable.
4. It is desirable that larger units of school administration be organized so as to be-

GOVERNOR'S RECEPTION

Governor and Mrs. George H. Earle have issued invitations to members and officers of all Pennsylvania school boards to attend a reception which they will give in the Forum of the Education Building on Tuesday evening, February 5, at eight o'clock. The reception comes between the close of the annual convention of the Association of School Board Secretaries of Pennsylvania on Tuesday afternoon, and the opening of the annual convention of the Pennsylvania State School Directors' Association on Wednesday morning, February 6.

come effective the first Monday in July, 1937. Such reorganized districts should be eligible for increased State appropriations proposed for the biennium 1937-39, so that increased appropriations may be translated into reduced tax rates and a better educational program.

NEW MEMBER OF COUNCIL

The State Senate at its organization meeting on January 1 confirmed the appointment by Governor Pinchot of Aloysius L. Fitzpatrick as a member of the State Council of Education for a six-year term, succeeding Mrs. Gertrude B. Biddle, of Carlisle. This term dates from December 27, 1934. Mr. Fitzpatrick is a member of the Board of Education of Philadelphia. The Senate on January 14 confirmed the reappointments of Dr. LeRoy A. King, Philadelphia, and Dr. Wier C. Ketler, Grove City.

SCIENCE BULLETIN SUGGESTIONS

Additional copies of Bulletin 73, Department of Public Instruction, Course of Study in Science for Junior High School Grades, are now available for schools which have not been able to obtain a sufficient supply. The following suggestions are made for the effective use of this bulletin:

1. That superintendents and principals place copies of these courses in the hands of the science teachers in these grades who do not already possess copies, and that they be made the basis for group conferences in developing local courses of study.
2. That as a means of introducing material from the courses, teachers select units from sections in which they are particularly interested, and incorporate them in their present courses in Geography and Science.
3. That groups of science teachers in counties or other areas, meet to discuss the courses and develop committees to effect a cooperative reorganization of the science program.

FOR SOCIAL STUDIES CLASSES

The story of money and banking through the ages is presented in a 16-page bulletin issued by the Federal Deposit Insurance Corporation. It is available in quantities to schools, together with a small pamphlet in question and answer form which outlines the basic facts concerning deposit insurance.

Schools interested in securing copies of these publications for use in connection with their social studies classes should write direct to the Federal Deposit Insurance Corporation, Washington, D. C., indicating the number of copies they need.

Education Calendar

1935

- Feb. 5—Association of School Board Secretaries, Harrisburg.
- Feb. 6-7—State School Directors' Association, Harrisburg.
- Feb. 10-16—Negro History Week.
- Feb. 19-22—National Vocational Guidance Assn., Atlantic City, N. J.
- Feb. 23-28—Department of Superintendence, N.E.A., Atlantic City, N. J. Pennsylvania Breakfast, Tuesday morning, February 26 at 7:30, Madison Hotel.
- Mar. 8-9—Eleventh Annual Junior High School Conference, New York University, N. Y.
- Mar. 15-16—Southern Convention District, Hershey.
- Mar. 15-16—Second Annual Education Conference of Secondary School Teachers, St. Thomas College, Scranton.
- Mar. 29-30—Northeastern Convention District, Bloomsburg.
- Apr. 3-6—Southeastern Convention District and Schoolmen's Week, University of Pennsylvania, Philadelphia.
- Apr. 24-27—National Convention, American Physical Education Assn., Pittsburgh.
- Apr. 26-27—Pennsylvania Forensic and Music League, Eighth Annual Final State Contest, Oil City.
- May 4—Eastern Pennsylvania Industrial Arts Conference, State Teachers College, Millersville.
- Oct. 9-10—Annual Education Congress Harrisburg.

Governor Earle on Education

(Concluded from Page 1)

9. CHILD LABOR LAWS—I have frequently and emphatically stated that the child labor laws of our State should be strengthened.

10. A CO-OPERATIVE PROGRAM OF RECOVERY—I am in complete sympathy with the Department of Public Instruction in its desire for restoration of the complete school program, the reorganization of the units of school administration, and the revision of the methods of school support as stated in your own legislative program.

In summarizing these ten points I am repeating, in almost identical words, my original statement of October 15, because I want it to be perfectly clear that my campaign promises and my Administration program are the same.

Finally, I want to tell you that in my opinion education is one of the most important functions of Government. It will be so considered in my Administration.

GEORGE H. EARLE
Governor-elect, Pennsylvania

SILVER JUBILEE AT PITT

The School of Education at the University of Pittsburgh is to celebrate the twenty-fifth anniversary of its establishment on February 2, 1935. Plans include a dinner meeting with several guest speakers. An illustrated brochure depicting the history and development of the school is being published for the occasion. Various educational fraternities, the alumni, the first graduating class of the school, and various other groups and agencies are cooperating.

ENROLLMENT INCREASES

An eighty per cent increase in enrollment in the extension work sponsored by the Pennsylvania State College through class centers is reported for the current year. Seventeen class centers in fourteen cities have an enrollment of 1175 students.

DISPLAY OF THE FLAG

ATENTION of school directors is called to Section 629 of the School Laws of Pennsylvania which states that directors in each district shall provide for the display of the United States Flag on or near and in each public school building.

Many schools in the State are reported as not complying with the law with respect to display and use of the Flag. The School Law states that "in all public schools the board of school directors shall make all rules and necessary regulations for the care and keeping of such Flags. The expense thereof shall be paid by the school district." This is a wise mandate of the School Code and should be observed implicitly in all school districts.

Recent Years Pass in Review

(Concluded from Page 1)

visions of Act 48 of the 1933 General Assembly. Department inspectors were sent into the field to examine the financial accounts of every school district applying for emergency aid in any form.

10. Conducted an informational campaign on school recovery, featured by a Citizens' Conference on School Recovery attended by 2000 people.

11. Inaugurated a public information service which includes a monthly bulletin, a series of research studies "Keeping in Touch With the Public Schools," and various other informational pamphlets.

12. Handled thousands of additional requests for service and information relative to new developments.

13. Made readjustments necessary in removal of thousands of children from industry as a result of desirable NRA child labor regulations.

14. Department reorganization was effected with a saving of \$95,000 in salaries and reduction of the cost of administration of the Department to less than seven-tenths of one per cent of the funds appropriated to the Department.

15. Two new advisory committees added with the detail of licensing all barbers and beauty culturists in the State.

16. Made advancements in the reorganization of secondary education.

17. Provided assistance of staff members in such projects as were undertaken by the Commission for the Study of Educational Problems, the Cooperative Committee for Study of the Unit of School Administration, various state-wide lay organizations, and other State Departments.

Outstanding accomplishments in the instructional field, with the valuable assistance from school people and interested lay groups, include:

1. Completion of a cooperative study of higher and secondary school relationships which has resulted in more effective pupil personnel practices in both the colleges and secondary schools of the Commonwealth; a cooperative study of parent education activities in conjunction with agencies and organization dedicated to this service resulting in greater parent-teacher-school cooperation; cooperative studies in the fields of workers' education, safety education, motion picture appreciation, and child health; cooperative preparation of a program of sight-saving for the public schools; cooperative study with

HOME WORK SUGGESTIONS ARE OFFERED TO AID TEACHERS AND CHILDREN

In response to many requests coming from the field concerning the place and function of home study in a program of public education the following suggestions have been developed in the Department of Public Instruction to aid administrators and teachers in formulating local policy.

1.—Several factors concerning the individual pupil and home conditions should be taken into consideration in a study of this problem:

- Pupils are entitled to enjoy a certain amount of leisure time in which to develop hobbies and interests.
- The mental and physical condition of the child should be a determining factor in the development of any program of school or home work assignments.
- The assignments which any given pupil is expected to carry should be within his capacity.
- All programs of in-school activities and extra-curricular activities should be so organized as to make it possible for the child to obtain the normal amount of sleep, rest, and recreation.
- Home conditions constitute a determining factor in any program of study outside of school. Children who live under home conditions which do not permit satisfactory outside study cannot be expected to do effective work.

2.—Pupils should progressively be given assignments in larger blocks or units, and aided in establishing an individual work policy which will insure completion of the desired activity, and at the same time, develop independence and responsibility. Too close differentiation of "class work," "study

period work," and "home work," especially in the upper grades and high school, may work against the development of independence of work.

3.—"Directed learning" rapidly is being adopted as the basis of instructional techniques both in the elementary and secondary school. This implies that a larger function of teaching shall be the direction of the pupils' activities in the classroom. Lengthened class periods, especially in the secondary school, permit an adequate program of supervised study, testing, and teaching.

4.—Emphasis on "How to Study" is a necessary part of the program of the school in teaching pupils to use their time effectively and efficiently.

5.—Home work activities may well consist of creative types of experiences often participated in and enjoyed by other members of the family. Pupils should not be expected to work on assignments with which they are not familiar, and for which they have not received adequate instruction in school. The use of disagreeable tasks for home work assignments is an unwise policy.

6.—Where home work is assigned it should be a cooperative enterprise among all of the teachers of the school. An effective plan in the high school and departmentalized schools to prevent an overload is to have the English teacher make an assignment on Monday, mathematics on Tuesday, and so on. Classroom teachers may control the amount permitted, if any, on the same basis.

7.—It is an obligation of the school to study and review periodically the amount of home work which pupils are doing, to make sure that policies have not sprung up which overburden pupils and develop unsatisfactory relationships.

the Department of Welfare in connection with prison education; and a cooperative study on oncoming youth and youth problems.

2. Reorganization of programs of study to meet changing social and economic needs.

3. Extension of supervisory services offered by State Teachers Colleges, whereby each college serves its area in connection with an in-service training program for teachers in that area. These services, in connection with the teachers' meetings planned in the various counties and districts of the State, are contributing materially to the improvement of teaching. Teachers have been urged to study social and economic problems and their relation to changing school programs.

4. The Department has cooperated with local school districts and organizations of music teachers in establishment of proper relationships between school music organizations and paid performers, thereby taking the public school band out of competition with professional musical organizations.

In cooperation with the national committee of English teachers, the Motion Picture Producers and Distributors of America, Inc., 28 West 44th Street, New York City, has prepared a teachers' manual and students' study-guide for the use of English teachers as aids for a study of the play. The manual may be purchased for five cents, the study-guide for one cent.

Active In Broadcasts

Teachers of vocational agriculture in various parts of the State are making valuable radio broadcasting contacts. All of the agricultural teachers in Northwestern Pennsylvania are contributing to a weekly one-half hour program over the station at Erie. They met last fall and prepared a program for the entire year consisting of general talks on vocational agriculture, project stories, dialogues, and playlets.

Agricultural and home economics teachers of York County alternate with a weekly half-hour program over station WORK. A number of teachers in Southwestern Pennsylvania have broadcasts over station WIP, Philadelphia. For the past year the teachers of agriculture in Lycoming County have broadcast half hour programs each week. Agricultural teachers of Northumberland, Montour, and Cumberland Counties are planning a program similar to that in the other sections over the radio station at Sunbury.

In the national broadcast field the Future Farmers of America provide the program for the Farm and Home Hour the third Monday of every month. During the past three years Pennsylvania representatives have given three of these programs.

Courses in journalism and library science have been added this year to the offerings of Albright College in Reading.

PUBLIC EDUCATION BULLETIN

Published monthly by
The Department of Public Instruction
Commonwealth of Pennsylvania
Education Building, Harrisburg

Entered as second-class matter September 1, 1933, at the Post Office at Harrisburg, Pennsylvania, under Act of August 24, 1912

JAMES N. RULE, *Superintendent of Public Instruction; Chairman of the State Council of Education and of the Board of Presidents of State Teachers Colleges*

WILLIAM M. DENISON, *Director, Bureau of Professional Licensing; School Law (First Deputy Superintendent)*

DORR E. CROSLY, *Director, Bureau of School Administration and Finance*

WILLIAM H. BRISTOW, *Director, Bureau of The School Curriculum*

F. STEWARD HARTMAN, *Executive Assistant*

DONALD M. CRESSWELL, *Editor*

Vol. 2 January, 1935 No. 5

All material herein is released to the press upon receipt

The White House
Washington

American High School Anniversary

THE year 1935 ushers in an important anniversary in the life of the American people. Three hundred years ago the first American high school—the Boston Latin School—was founded. It was established in 1635 only fifteen short years after the landing of the Pilgrims. From a small beginning with one instructor and a handful of students has grown the splendid service now provided for more than 6,000,000 young Americans by 26,000 public and private high schools. These schools are developing the most precious resource of our nation, the latent intelligence of our young people. It is worth noting that social progress in the United States is following swiftly on the heels of the remarkable expansion of educational opportunity at the high-school level.

I hope that the young people of every high school in the United States will celebrate this three hundredth anniversary. I hope they will celebrate it in a manner which will bring vividly before parents and fellow townsmen the significance, the contribution, and the goals of their schools.

FRANKLIN D. ROOSEVELT

GRAHAM ELECTED

Dr. Ben G. Graham, superintendent of Pittsburgh public schools, was elected president of the Pennsylvania State Education Association at the December convention. Dr. Carmon Ross, president of the State Teachers College at Edinboro, automatically became first vice-president, and Superintendent M. H. Thomas, of Harrisburg, was chosen second vice-president. The 1935 convention will be held in Harrisburg.

New Revenue Sources
Are Suggested

Much interest has been shown over the State in the announcement of the report of the Advisory Committee on the Economic Status Study of the State Education Association, given at the recent convention in Harrisburg. A committee was appointed last February and a summary of its report follows:

In order to combat the educational crisis, make available an increased amount of State aid for education to the local authorities, and to relieve real estate of its present heavy tax burden, three new taxes are suggested which it is estimated will raise \$62,000,000 annually for these purposes.

The tax suggestions are: (1) A general retail sales tax of one per cent, with certain exemptions, designed to yield \$24,000,000; (2) A personal income tax, at progressive rates, which is estimated to produce \$8,000,000 annually over and above the amount now raised by the four-mill tax on certain intangibles; (3) A franchise tax on incorporated and unincorporated businesses, including manufacturing and laundering corporations now exempt from the capital stock tax, which will yield about \$30,000,000 annually.

The report, which is the result of a study made by L. R. Gottlieb, tax economist of New York City and formerly associated with the National Industrial Conference Board, under the direction of an advisory committee of the Pennsylvania State Education Association, recommends that of this anticipated revenue, one-half should be used for increased State aid for school purposes and the remainder for the relief of real estate throughout the State.

Other features of the report are comparisons of Pennsylvania with the states of California, Connecticut, Illinois, Iowa, Massachusetts, Michigan, Minnesota, New Jersey, New York, Ohio, and Wisconsin in their economic characteristics, in income per capita, in taxation, in debt burden, in governmental expenditures, in taxation and tax laws, in educational expenditures and methods of distributing State appropriations for education, in tax delinquencies, and in the effect of the depression upon the schools.

SCHOOL LEGISLATION

An outline of some of the major current problems in school legislation together with suggested reading lists for further study is contained in the December issue of the *News Bulletin* of the Department of Classroom Teachers, National Education Association, Washington, D. C. Items covered in the outline include school finance, salaries, retirement laws, tenure laws, teacher training and certification, and school organization. References are given in each division of the outline which is supplied by the research division of the N.E.A.

GIVENS SUCCEEDS CRABTREE

After serving as secretary of the National Education Association since 1917, J. W. Crabtree retired from office the first of the year. He has been succeeded by Willard E. Givens, former superintendent of schools in Oakland, California.

State Farm Show Will Attract
4000 Vocational Pupils

A new high record of 4,000 vocational school boys and girls are expected to attend the State Farm Show in Harrisburg on Vocational Day of Farm Show Week, set for Tuesday, January 22. Agricultural and home economics demonstrations and the annual meeting of the Keystone Chapter of the Future Farmers of America will feature the morning and afternoon program, and the annual evening program in the Farm Show Arena will be held under the auspices of vocational schools and departments. Guests on this occasion will include members of the State Board for Vocational Education (State Council of Education).

A record number of exhibits is anticipated for the various vocational classes. Approximately 350 agricultural exhibits will compete for \$1,500 in premium money provided by the Farm Show Commission. Home economics exhibits also will exceed those of other years in competition for the \$400 in premium money offered.

Approximately 45 schools and departments will send demonstration teams to the Farm Show to compete in the state-wide demonstration contest. Money awards will be given winners in the contest which will run for three days beginning Monday, January 21.

Forty schools submitted plans to obtain a place in the vocational agriculture and home economics competitive window exhibits. Seven such exhibits have been selected in each class.

Medals are to be awarded vocational agriculture students for excellence in home project work.

2000 EMPLOYED

Encouraging reports concerning adult educational activities under the Emergency Education Program have been received from all counties of the State.

By early January applications had been received for 652 projects calling for 6,203 workers. Of this number 499 projects calling for 5,212 workers were approved by the State Emergency Relief Board. Many of these projects have been approved only recently.

It is reported that at least 245 of these projects, employing 2,176 workers, are in actual operation. The enrollment in classes which this represents is at least 57,600. It was expected that with the start of the new year there would be an increase in emergency education activities throughout the State.

A. V. A. RADIO PROGRAMS

Under the heading "Will Vocational Training Help Me With a Job?" the American Vocational Association is sponsoring a series of National coast-to-coast radio programs which opened on January 10. Programs are given each Thursday evening from 6:15 to 6:30 o'clock, Eastern Standard Time, on the red network of the National Broadcasting Company.

On January 24, L. J. Taber, Master of the National Grange, will speak on "The Farm Boy at the Crossroads" and on January 31, T. E. Browne, State Director of Vocational Education of North Carolina on "The Farm Boy Asks a Few Questions."

School Unit Committee Submits Revised Report

The Committee on the Cooperative Study of the Unit of School Administration in Pennsylvania completed its initial report on November 1, 1934. That report was presented at the convention of the State Education Association in December, and was revised at a meeting of the committee on January 11, 1935. The revised report is given herewith in full. It will be presented by Mr. J. H. Stockton, chairman of the committee, at the annual convention of the State School Directors' Association in Harrisburg on February 6 and 7, and he invites suggestions prior to that date.

The plan of voluntary reorganization presented here is designed primarily to place the administration of school districts on a higher plane of self-administration. It in no manner constitutes a denial of local self-government but aims to protect it through making it really efficient.—THE EDITOR

THE REVISED REPORT

Creation of County Executive Committee

In each county of Pennsylvania in which there is a county superintendent there shall be a county executive committee except as hereinafter provided. This committee shall consist of the president and secretary of the County School Directors Association together with five additional members of the County School Directors Association elected for overlapping terms of six years by the County School Directors Association. No two of the county executive committee shall be from the same district unless the number of local districts under the supervision of the county superintendent is fewer than the number of members on the county executive committee, in which case the additional member or members to complete the number required shall be elected at large. The members of this committee shall be elected at a special meeting of the School Directors Association held within sixty days following the enactment of legislation creating such a committee.

Vacancies on the County Executive Committee shall be filled by the remaining members of the Committee. A new member so elected shall serve until the next annual meeting of the School Directors' Association at which time a member shall be elected to fill the unexpired term.

Organization of the County Executive Committee

The county executive committee shall elect annually one of its members as president. The county superintendent of schools shall be the chief executive officer and the secretary of the county executive committee. The organization of the county executive committee shall take place at the call of the chief executive officer not later than two months following such election.

Meetings of the County Executive Committee

Meetings of the county executive committees shall be held once each month or at the call of the president. Members of the committee shall be reimbursed for actual expenses.

Powers and Duties of Local Boards

The powers and duties of local boards shall remain as now provided for in the school laws except as herein modified by the powers and duties granted to the County Executive Committee; provided further

that credentials for teachers and other professional employees must be pre-approved by the county superintendent, to insure that their qualifications are appropriate for the position to which they are respectively to be elected.

Powers and Duties of the County Executive Committee

The powers and duties of the county executive committee shall be as follows in all school districts under the supervision of a county superintendent of schools.

1. Make recommendations for the re-grouping of school districts into community districts each having as its nucleus a high school center or a community center around which the larger school district organization shall be planned. In developing such community districts it shall be the aim of the county executive committee to combine new districts so that all districts now with a population of less than 1000 will be a part of the community district unless special considerations merit their exemption by the Superintendent of Public Instruction, and that so far as is feasible, each new community school district will have a population sufficient to provide a minimum program of education within the new community district, including grades one to twelve, and justify the employment of a community superintendent.

2. Approve transportation routes and costs subject to legal limitations

3. Prepare lists of textbooks and supplementary books from which local boards shall adopt the books to be used in the local schools

4. Solicit prices for instructional and janitorial supplies and equipment for districts desiring the advantages of cooperative buying

5. Approve or disapprove the termination, by local boards, of contracts of all teachers and other professional employees before contracts shall be terminated

6. Approve the budgets of all school districts under the jurisdiction of the county superintendent before final adoption by local boards

7. Approve all school sites and school building projects subject to legal limitations

Community Superintendents

The board of directors in any community district may employ a community superintendent who, in addition to his local duties, shall represent his district in all meetings of the County Executive Committee in matters affecting the said community district.

Formation of Community School Districts

Amend the present school laws as follows:
Strike out [] Add in *Italic*

1. Section 127. *After a careful study of the situation and after securing the approval in writing of the Superintendent of Public Instruction, it shall be the duty of the county executive committee of the School Directors' Association in each county having such an association, to file with the county commissioners on or before July 1, 1936, a proposed plan in the form of a petition for forming community school districts or a county district of the districts under the supervision of the county superintendent of schools. After such petition has been approved and filed, it shall be the duty of the county commissioners to submit to the electors of the respective districts at the election in November, 1936, a question whether or not such school districts shall be united into community districts or*

a county school district as proposed. *Provided, that in those areas in which the proposed reorganizations fail of approval at the November, 1936, election, the county commissioners upon proper petition from the County Executive Committee shall provide for subsequent local elections upon the proposed plan as originally submitted or as subsequently revised.*

Any two or more school districts may form a [union] community school district in the following manner: *Either the county executive committee of the School Directors' Association shall file a petition with the county commissioners or [E] each of said districts desiring to form a [union] community school district shall present a petition to the county commissioners of the county where such district is located, signed either by at least a majority of the members of the board of school directors [of each of said districts] or by ten per cent of the taxable residents of each of said districts. The county commissioners shall take no action upon such petitions until they have been approved in writing by the Superintendent of Public Instruction. After such petitions have been approved and filed, it shall be the duty of the county commissioners to submit, to the electors of the respective districts desiring to form a [union] community school district, at the next general or municipal election, a question whether or not such school districts shall be united into a [union] community school district. Such question shall be submitted in the form and manner provided by the general election laws of this Commonwealth for the submission of similar questions.*

2. "Section 128. If a majority of the voters of [each] the proposed combined areas of the school districts voting at said election shall be in favor of establishing a [union] community district, as shown by the returns of said election, a certificate of the return shall be filed with the Superintendent of Public Instruction and with the clerk of the court of quarter sessions of the county and with the board of school directors of each of said school districts.

3. "Section 129. Whenever any [union] community district shall be formed as herein provided, such district shall become a [union] community school district on the first Monday in July after it has been formed. The classification of any such [union] community school district shall be determined for the purposes of this act by the combined population of all of the districts united, as shown by the last preceding decennial census of the United States: *Provided, That hereafter any such union of school districts of the fourth class with a combined population in excess of 5,000 shall remain under the jurisdiction of the county superintendent of schools unless the population of such union school district is in excess of 10,000 in which case the board of school directors shall have the option of selecting a district superintendent of schools or remaining under the supervision of the county superintendent of schools.*

4. "Section 130. Whenever any two or more school districts shall be [consolidated] combined into a [union] community school district as herein provided, all the debts and liabilities of the several districts shall become the debts of the [union] community school district, unless otherwise provided by an agreement in writing approved by a majority vote of each board of school directors prior to the time said question of
(Turn to next Page)

forming a [union] community school district is submitted to the voters. All rights of creditors against any of the said districts shall be preserved against the [union] community school district. All property heretofore vested in the several districts shall become vested in the [union] community district, and all debts and taxes owing to the districts, uncollected in the several districts, and all moneys in the treasuries of the several districts, shall be paid to the treasurer of the new district.

5. "Section 131. Whenever any two or more school districts shall be so [consolidated] combined into a [union] community school district, the directors then in office in each of said districts shall continue in office until the expiration of their respective terms, and shall jointly constitute the board of school directors of the [union] community school district. At the first municipal election after such a [union] community school district is created, and at each subsequent municipal election, there shall be elected in such [union] community school district the same number of school directors, and for like terms, as is provided by this act for school districts of the class to which such [union] community school district belongs, so that, upon the expiration of the terms of the directors of the former districts which were united, the board of school directors of such [union] community school district shall be composed of the same number as in other districts of said class: *Provided, That when school districts of a lower classification are to be combined with a district or districts of a higher classification and when three or more school districts are combined into a community district, the directors of each district of the fourth class shall elect from among their number two directors to serve on the new board, the directors of each district of the third class shall elect five members from among their number, each district of the second class shall elect seven members from among their number and in each district of the first class the directors in office shall continue in office. All directors selected in this manner shall serve as directors of the combined district during the terms for which they were elected by the people or appointed by the court.*

6. "Section 132. Whenever 10 per cent or more of the qualified voters of the school districts under the jurisdiction of the county superintendent, or a majority vote of the boards of at least one-third of the school boards under the jurisdiction of the county superintendent petition the County Executive Committee, the proper election officials of that county, upon the approval of the State Superintendent of Public Instruction shall authorize and provide an election for said districts at any primary or regular election of any year to determine whether or not said county or districts under the jurisdiction of the county superintendent desire to adopt under the jurisdiction of the county superintendent a County District of School Administration and Organization, hereinafter to be enacted, providing for a County Board of Education, a County Board of Assessment, a county Collection of Taxes to administer all the schools and districts under the jurisdiction of the county superintendent. *Provided, That said form of county district as herein provided shall not become operative or effective unless at least a majority of the qualified vote cast at the special election of districts under the jurisdiction of the county superintendent shall approve the petition or proposal for a county unit: and Provided further, That in case of failure to secure*

said approval, a similar proposal may be presented again not earlier than fifty-one (51) weeks after said election: Provided further, That any district of the third class operating under the jurisdiction of the county superintendent may at least three months prior to said election withdraw from the jurisdiction of the county superintendent.

Any class of school district may upon the approval of a majority of the vote cast at a special election held for that purpose initiated by the board of school directors or by 10 per cent of its qualified electors, join any County School District existing in said county, subject to all the provisions of the act creating said County School District.

The financial regulations governing any County School District shall be the same as those applicable to a school district of a similar class as determined by the population of all the districts operating under said county unit.

7. "Section 133. Whenever the Board of Education of a first, second or third class school district and the State Council of Education shall approve a petition for the annexation of any third or fourth class school district under the supervision of the county superintendent, and whenever the board of school directors or ten per cent of the taxable residents of such third or fourth class school district shall properly file said petition, the county commissioners shall submit the question of annexation to the electors of the petitioning district at the next election. If a majority of the vote cast is favorable to annexation, such school district shall, on the first Monday of July following such an election, become a part of the first, second, or third class district specified in the petition.

Financial Program

When districts are enlarged a number of new districts of the third class are likely to be formed.

The salary schedule is higher, the minimum school term in elementary schools is longer, and the rate of State reimbursement for teachers' salaries is usually lower in districts of the third class than in districts of the fourth class.

For these and other reasons it is recommended that:

1. Beginning with the biennium 1937-1939 and thereafter, equalization payments should be made to the enlarged districts which with the present aids plus an amount computed on a five mill tax rate on true value shall be equivalent to \$1,500 for each elementary teaching unit and \$1,800 for each high school teaching unit.

a. Each elementary teaching unit shall be determined by dividing the average daily attendance by 25 except that when a small one-teacher school cannot be combined with another school and its operation is approved by the State Council of Education, such a school shall be considered as an elementary teaching unit.

b. Each high school teaching unit shall be determined by dividing the average daily attendance by 20.

2. All financial and fiscal affairs for which county administrative machinery now exists, such as collection of taxes, shall be transferred to responsible county authority.

Personnel of the Committee

Ex Officio—James N. Rule, Superintendent of Public Instruction, Harrisburg; Carmon Ross, President, PSEA, Edinboro.

School Directors And Secretaries Meet

Tentative programs have been announced for the annual convention of school board directors and secretaries to be held early in February in Harrisburg. The Association of School Board Secretaries of Pennsylvania will meet Tuesday morning and afternoon, February 5, and sessions of the Pennsylvania State School Directors' Association open Wednesday morning, February 6, and continue through Thursday, February 7.

Excellent programs have been prepared for both conventions. The secretaries at their twenty-second annual gathering Tuesday morning and afternoon will hear discussions on timely topics by Dr. Ned H. Dearborn, New York University, and two addresses on the Retirement System by Dr. H. H. Baish, Secretary of the Public School Employees' Retirement Board.

Highlights of the directors' fortieth annual convention include an address by Dr. J. W. Studebaker, United States Commissioner of Education; the report of the association's committee on the study of larger units, by Herbert J. Stockton, Johnstown, chairman; and an address on teacher tenure by Dr. Carmon Ross, president of the State Teachers College at Edinboro.

School finances will be discussed by Dr. Marion K. McKay, University of Pittsburgh and a member of Governor Earle's Financial Survey Committee, and by Superintendent James N. Rule. Other speakers include Dr. Homer P. Rainey, president of Bucknell University; Dr. Guy T. Holcombe, member of the board of directors of the Eastern Penitentiary; Dr. M. J. Wertman, superintendent of Lehigh County schools; and William M. Denison, Deputy Superintendent, Department of Public Instruction.

County Superintendence Department of PSEA—A. F. Kemp, Berks County, Reading; C. W. Lillibridge, McKean County, Smethport; J. Andrew Morrow, Bradford County, Towanda.

District Superintendence Department of PSEA—W. W. Eisenhart, Tyrone; Arthur W. Ferguson, York; Sydney V. Rowland, Radnor Twp., Wayne.

Supervising Principals Department of PSEA—H. Frank Hare, Camp Hill; Maurice Singley, Delano; M. A. Steiner, Ingram.

Legislative Committee of PSEA—Charles S. Davis, Steelton; Bela B. Smith, Connellsville; Holman White, Philadelphia.

Advisory Committee on Economic Status Study—LeRoy A. King, University of Pennsylvania, Philadelphia.

Research—H. E. Gayman, Director of Research PSEA, Harrisburg.

Pennsylvania State School Directors' Association—H. J. Stockton, Johnstown, Chairman of the Committee; George F. Hess, Port Vue, McKeesport; Mrs. John Kent Kane, Frazer; H. M. Lessig, Pottstown; R. A. Poorbaugh, Stoyestown, R. D. 3.

Department of Public Instruction—A. W. Castle, Chief, Extension Education; Lee L. Driver, Chief, Rural Schools Division; J. Y. Shambach, Chief, Child Accounting and Statistics.

Secretaries—J. Y. Shambach, General Secretary; H. E. Gayman, Research Secretary.

Inequality of Tax Assessments Revealed in State Survey

In view of the importance of equitable property tax assessments to any proposed revision of the system of distribution of school subsidies on an equalization basis, this article presents information of a most valuable character. Facts revealed and conclusions reached by Dr. Logan are highly significant as the system of school support is being studied.—THE EDITOR

Of the total taxes amounting to \$412,000,000 in 1932 paid by taxpayers in Pennsylvania to the State and local governments, approximately \$300,000,000, or 72 per cent, was derived from the tax on real property. The real property tax, therefore, is by far the most important tax in Pennsylvania as it is in the other states. This is the tax which is the chief burden on the people of the State.

Because of its great importance in the tax structure, a survey was started a year ago by Doctor Edward B. Logan of the Department of Political Science, University of Pennsylvania, and Budget Secretary of the Commonwealth, to determine how the tax is being applied to property owners—to see whether the burden was being fairly placed.

The survey was conducted in 26 counties as a CWA project with supervision in the counties furnished by faculty members of 24 colleges. The mass of information collected has been tabulated and the study has just been issued. Many important findings have resulted from the study and many important conclusions can be drawn.

In Violation of State Constitution

The information shows that the real property tax is not being levied in Pennsylvania in conformity with the basis of valuation established by law, that is, the full sales value of property. There is no approximation to that basis. The Constitution requires that all taxes shall be uniform but that requirement, too, is being violated.

Outside of Philadelphia it was found that for most of the properties included in the study, assessed value was below the sales value of property, with great variations in the percentages for the individual property owners. In Philadelphia it was found that most of the properties were assessed above sales value. It was found that some properties have assessments in relation to sales value more than fifty times that of others.

The following assessments for individual residential and agricultural properties in Adams County serve to indicate the variations in assessments which exist:

Sub Division	Des.	Sales Price	Assessed Value	Pct. of Assessed Value to Sales Price
Littlestown	Res.	2,200	50	2.0
"	"	1,000	50	5.0
"	"	1,910	1,100	58.0
"	"	1,700	1,800	106.0
"	"	600	1,250	208.0
Franklin Twp.	Agr.	5,290	1,200	23.0
"	Agr.	2,000	500	25.0
"	Res.	1,500	900	60.0
"	Agr.	350	500	143.0
"	Agr.	500	800	160.0

Wide Range Discovered

County and city assessments were compared in a number of the third class cities and some striking differences were discovered. The accompanying table shows sales

prices of individual properties in Lancaster, and the county and city assessment for the properties.

Great variation in assessments was discovered in the various subdivisions of the State. In Philadelphia assessments are not made uniformly in the various wards. In the 50th ward assessments as compared with sales value average 91 per cent, while in the 14th ward there is an average of 208 per cent; in the 7th ward 165 per cent; in the 28th ward 125 per cent.

Similar differences were found in other cities. In Reading assessments range from 64 per cent of sales value in the 18th ward to 99 per cent in the 15th ward. In Butler the range is 72 per cent in the 2nd ward to 114 per cent in the 1st ward. In Lancaster the variation is from 49 per cent in the 7th ward to 135 per cent in the 1st ward. In Easton there is a variation from 73 per cent in the 11th ward to 113 per cent in the 1st ward. Many other comparisons which appear in the study could be given.

Small Property Hit Hardest

One of the most important discoveries in the study is the manner in which low value and higher value property is being assessed.

It was discovered that a much heavier burden is being placed upon low value property than upon higher value property. A higher rate of tax in effect is being placed upon the small property holder than upon the large property holder.

The discrimination is especially bad in Philadelphia with assessments amounting to 341 per cent of the sales price of properties valued at less than \$1,000 and 159 per cent for those valued between \$1,000 and \$2,000.

On higher valued properties the percentages are considerably below those figures, the next highest percentage in any value group being 131 per cent and ranging from that percentage downward.

In other counties this concentration of the burden on the small property holder is striking. In Adams County properties valued at less than \$1,000 are assessed at 119 per cent of the sales value—43 per cent above the percentage for any other value group.

In Chester County properties valued at less than \$1,000 are assessed at 114 per cent of the sales price, those between \$1,000 and \$2,000, 98 per cent, and in no other value

group does it exceed 81 per cent. In Union County properties valued at less than \$1,000 are assessed at 103 per cent of the sales price—29 per cent above that of other property. The information shows clearly that the small property holder is carrying an undue share of the real property tax.

Rural Property Owner Suffers

Another conclusion coming from the study is that there is discrimination against rural property as compared with urban property in levying the real property tax. This is shown in different ways in the study.

Rural property is being assessed for the most part at a higher percentage of market value than is urban property. There is a lower percentage of income earned on assessed value on agricultural property than on other property and the study shows *taxes on agricultural property take a larger share of the income than that of other types of property.* The information shows conclusively that owners of rural property are carrying an undue share of the real property tax burden.

Taxes Take Much of Property Income

Information was obtained showing income from properties and taxes paid and a comparison made. The information shows that taxpayers throughout the State are paying varying proportions of their income in property taxes. *In many cases the taxes take all of the income and more.*

In Philadelphia real property taxes take an average of 50 per cent of the income from property. In one ward, the 10th, taxes take an average of 78 per cent of the income from property. In another, the 14th, taxes take 69 per cent of the income from property. In another, the 30th, taxes take 66 per cent of the income from property.

Outside of Philadelphia similar variations were discovered. In Adams County in Bendersville Borough an average of 38 per cent of the income from properties was taken for taxes, in McSherrystown Borough 8 per cent. In the City of Butler in the 1st ward an average of 47 per cent of the income was taken, in 2nd ward 27 per cent. In Coatesville in the 5th ward an average of 60 per cent was taken for taxes, in the 2nd ward 21 per cent. In Clarion County, Hawthorne Borough, 41 per cent was taken, in Shippensburg Borough 16 per cent. Many

(Turn to next Page)

COMPARISON OF THE SALES PRICE TO THE COUNTY AND CITY ASSESSMENT FOR INDIVIDUAL PROPERTIES, IN THE CITY OF LANCASTER

Sub-division	Description	Sales Price	County Assessment	City Assessment	County Per cent	City Per cent
Ward 1	Residential	3,750	1,300	4,500	35.0	120.0
" 2	"	1,900	800	2,800	42.0	147.0
" 2	"	1,800	1,000	2,600	56.0	144.0
" 3	"	5,000	5,500	8,500	110.0	170.0
" 3	"	25,500	5,000	22,000	20.0	86.0
" 3	"	2,000	1,800	4,700	90.0	235.0
" 4	"	5,000	2,500	2,600	50.0	52.0
" 4	"	1,450	500	1,500	34.0	103.0
" 5	"	6,000	1,400	4,000	23.0	67.0
" 5	"	4,500	1,800	4,700	40.0	104.0
" 6	"	3,500	1,000	3,300	29.0	94.0
" 6	"	3,000	1,800	4,200	60.0	140.0
" 7	"	5,000	1,000	1,600	20.0	32.0
" 7	"	6,000	2,500	6,000	42.0	100.0
" 8	"	6,200	1,200	3,000	19.0	48.0
" 8	"	2,000	1,500	1,800	75.0	90.0
" 9	"	7,500	4,000	4,800	53.0	64.0
" 9	"	2,500	1,500	4,600	60.0	184.0

other similar comparisons are shown in the study.

Not only is the property tax taking a very high percentage of the income from property but there is no uniformity in the share which it takes from the individual property holder. Should an income tax be levied in the manner in which the real property tax is being levied it would be considered most unfair in its application.

Exemptions Run High

The study shows how the tax base is being restricted by the exemption of property from taxation. For the State as a whole property to the extent of 15.2 per cent of the total assessed valuation of property was exempt from taxation in 1932. In 1924 12.2 per cent of all real estate in Pennsylvania was exempt from taxation increasing to 15.2 per cent in 1932—an increase of 3 per cent representing \$570,000,000 in 8 years. During the same time the assessed value of all real estate increased only \$1,900,000,000.

In some counties the percentage far exceeded the average percentage for the State. In Montour County property to the extent of 40 per cent of the entire assessed value was exempt, in Dauphin County 37 per cent, in Susquehanna County 33 per cent, in Warren County 27 per cent. In some tax districts the amount of property exempted was even higher. In Martic Township, Lancaster County, property to the extent of 76 per cent of the assessed value was exempt; in Mansfield, Tioga County, 71 per cent; in Shippensburg Township, Cumberland County, 71 per cent; in Curllsville Borough, Clarion County, 67 per cent; in Kelly Township, Union County, 58 per cent.

Restriction of the tax base in this manner adds to the burden of those whose property is not exempt. Unquestionably exemption of property has gone too far. *The Legislature needs to deal with the problem to reduce the number of classes of property exempt from taxation, to establish a better method for granting exemptions, and there needs to be a thorough investigation of the lists of exempt property now in offices of County Commissioners to determine whether the properties on the exempt lists are entitled to exemption.*

Taxpayers can secure a large measure of relief by requiring that much property now exempt be placed back on the active tax list.

These are some of the conclusions that have been reached from this study, others can be seen in the study.

System Lacks Direction

What are the causes of such a bad tax system? First, it appears that there is no directing head of the system. All but seven states have established State Tax Commissions to administer taxes but in Pennsylvania there is no directing head. The matter is left very largely to local elected officials with no system for securing coordination. Excepting in 1st, 2nd, and 3rd class counties assessments are made throughout the State by a small army of assessors each elected in a small taxing district with practically no supervision from any source.

The present system for making and revising assessments is one that is so designed that it tends to throw valuation of property into politics. If one would set out to design a system to lend itself to political manipulation he could not do better. In other states where improvement has been made in the administration of the real property tax, assessors have been made appointive and a system of supervision established. It seems that in Pennsylvania if the system

PENN DAY BULLETIN DISTRIBUTION

PACKAGE shipments of Department of Public Instruction Bulletin 83, "Penn Day," will be made soon to all county and district superintendents.

This publication is intended for use in both elementary and secondary schools. Superintendents will receive a supply sufficient for distribution to about half of the number of elementary teachers in their respective districts. It is suggested that one copy be placed in each one-room rural school, that one or more be placed in the hands of all librarians and teacher librarians of both elementary and high schools, and that the remainder be so distributed that at least one will be available in each school building. One copy of the Penn Day Bulletin is to be sent by the Department to each supervising and high school principal in the State.

This bulletin is intended primarily for use in connection with future Penn Day anniversary programs. It contains a wealth of information on Pennsylvania government as well as material relating to William Penn, making it helpful as a supplementary aid in social studies classes at all levels.

is to be improved such a change will have to be made.

There are other causes for this inequality of assessment. There is inadequate publicity of the assessments, inadequate aids to assessors; there is not an adequate system for revision and equalization of assessments, and the system for securing the necessary qualifications in those who make the assessments and those whose duty it is to revise them is unsatisfactory.

Changes Suggested

From this study, from the study of changes being made to improve property tax administration in other states, and improvements as proposed by tax authorities, the following changes are suggested through Dr. Logan's study to indicate the trend to bring about more equitable taxation:

The establishment of a State Tax Commission with broad powers over local taxation.

Uniform centralization of local assessment in the county as a unit.

Replacement of the present dual assessment made by both city and county with a single assessment for all purposes made by the county.

Elimination of the triennial system of assessment for more frequent assessments.

Establishing the county—unit plan of organization for making assessments—assessments to be in charge of a County Assessor appointed in a manner to insure proper qualifications for assessment work and freedom from politics.

Full time sub-assessors appointed by the County Assessor and selected in a manner to insure proper qualifications and freedom from politics.

Provisions for preparation and use of tax maps, assessors' manuals, and other aids to assessors.

Full publication of all assessments and uniformity in the matter of giving personal notices to taxpayers of their valuations and the times and places for revision and hearing of appeals.

Revision by the sub-assessors; appeals on questions of fact heard by the County Assessor; and appeals on legality of assessments heard by the Courts.

A broadened tax base including much property now exempt, and an orderly system for obtaining exemptions and for keeping the lists free of property no longer entitled to exemption.

Assessment at full sales value.

Relief For Small Property Owner

There are urgent reasons for improvement of the method of applying the general property tax, according to Dr. Logan. The burden of the tax is too great—too much of the tax burden of the State is placed upon property, but the chances of relieving property owners of any considerable part of that burden within the near future seem to be small. Therefore, every attempt should be made to place the burden equitably upon property owners.

It appears that if fairly applied the larger number of property taxpayers will have a reduction in their tax bill because the small property owners are more numerous and are now carrying a heavier share of the burden as compared with those having higher priced properties. This is one concrete way in which the larger number of taxpayers can secure reduction in their tax bill. It means increasing the burden for some but to no more than their just share.

Another urgent reason for improving the assessment system is that the distribution of school subsidies is based thereon—the distribution of approximately \$30,000,000 per year. With assessments inequitably made subsidies are not distributed fairly. With inequitable assessments some school districts receive less than the amount to which they are entitled—others receive more.

Dr. Logan further concludes from his survey:

"Inequitable assessments have a great effect on home and farm ownership. Equalization of assessments and assurance that valuations would continue to be made fairly would greatly promote such ownership.

"And then another important reason is to establish justice in this most important respect. Under our present assessment system where often valuations are the result of guesswork, bargaining, or political pull, public morale is lowered.

"It seems that one of the tenets of a democratic government is that the burden of the cost of government be placed uniformly on those who contribute to the cost of the government. In this respect in Pennsylvania the burden is not being uniformly placed. In this important respect, we do not have democracy in Pennsylvania. Improvement of the system will require a major operation. Without it taxpayers cannot secure the equitable valuations to which they are entitled."

SCHOOL FINANCE

The National Education Association has announced a number of recent publications on the problem of school finance. These include: Report of the National Conference on the Financing of Education, 25 cents; Essentials of Taxation, 15 cents; Education in the Drought States, 25 cents; Federal Assistance in Equalizing Educational Opportunity, 10 cents; Five Years of State School Revenue Legislation, 1929-1933, 25 cents; and Constructive Economy in Education, 25 cents. These publications may be obtained from the National Education Association, 1201 West Sixteenth Street, Washington, D. C.